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VIA E-MAIL TO: jjewell@puc.state.id.us ONLY

Ms. Jean D. Jewell
Idaho Public Utilities Commission
Secretary
472 West Washington Street
Boise, Idaho 83702
(208) 334-0300

Re: Acceris Communications Corp.

Dear Ms. Jewell:

On behalf of the company, I hereby respectfully request to cancel Acceris Communications Corp.'s (Acceris) intrastate telecommunications services.

This request is based upon Acceris's determination that it no longer intends to provide telecommunications services in the State of Idaho. Based upon the fact that Acceris currently has no customers, Acceris asserts that the voluntary discontinuance of its certification will have no adverse impact upon consumers.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to call me.

Respectfully submitted,

/s/

Lance J.M. Steinhart
Attorney for Acceris Communications Corp.

cc: Stephen Weintraub